IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

WEDNESDAY, THE 3RD OCTOBER 2007 / 11TH ASWINA 1929

WP(C).No. 23131 of 2007(D)

PETITIONER:

M/S.PRIYADARSINI CHARITABLE SOCIETY
PUTHUPARIYARAM,MANAKKAD VILLAGE,
THODUPUZHA,IDUKKI,REPRESENTED BY ITS
PRESIDENT K.N.UNNIKRISHNAN NAMBOOTHIRI.

BY ADV. SMT.S.K.DEVI
SRI.SANTHOSH P.ABRAHAM

RESPONDENTS:

---

1. INSPECTING ASSISTANT COMMISSIONER,
DEPARTMENT OF COMMERCIAL TAXES IDUKKI.

2. DEPUTY TAHSILDAR (RR),DEPARTMENT OF
REVENUE TALUK OFFICE, THODUPUZHA.

3. STATE OF KERALA, REPRESENTED BY ITS
SECRETARY, FINANCE SECRETARIAT,
THIRUVANANTHAPURAM.

BY G.P.SRI. C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 03/10/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

WPC.NO.23131/2007

APPENDIX

PETITIONER'S EXHIBITS:

EXT.P1 ASSESSMENT ORDER NO.22090119/01-02 DTD 15.9.06 ISSUED BY R1.

EXT.P2 RECOVERY NOTICE NO.B2-7905/07 DTD 3.5.07 ISSUED BY R2.

/TRUE COPY/

cl

ANTONY DOMINIC,J.

W.P.(C).NO.23131 OF 2007-D

Dated this the 3rd day October, 2007.

JUDGMENT

The learned counsel for the petitioner submits that subsequent to the completion of assessment, the petitioner has become entitled to exemption to a substantial extent as per the Government's S.R.O.No.544/2007. On that basis, he impugnes Ext.P1. The learned Government Pleader, on instructions, submits that in view of these developments, fresh assessment has to be completed taking into account S.R.O.No.544/2007.

2. In view of the above, quashing Exts.P1 and P2, I dispose of this writ petition directing that the authorities shall assess the petitioner afresh taking into account S.R.O.No.544/2007. This shall be done within six weeks from the date of receipt of a copy of this judgment.

The writ petition is disposed of as above.

ANTONY DOMINIC, JUDGE.

cl